

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

HB 793 - SB 849

March 9, 2023

SUMMARY OF BILL: Removes the exception for persons subject to the franchise or excise tax who were registered under prior law, or who have filed a return under prior law, to not be required to complete and file a registration information form prescribed by the Department of Revenue. Removes obsolete language regarding submitting a registration information form within 60 days after July 1, 1999.

FISCAL IMPACT:

NOT SIGNIFICANT

Assumption:

- Requiring persons subject to the franchise or excise tax who either registered under prior law or filed a return under prior law to complete and file a registration information form will not significantly change any state government operations; any impact to state or local collections or expenditures will be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

Krista Lee Carsner, Executive Director

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